Case 1:07-cv-04105-GBD Document 3 Filed 05/25/2007 Page 1 of 1

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

DB STRUCTURED PRODUCTS, INC.

Plaintiff,

Civ. No.

-against-

IMPERIAL LENDING LLC

Defendant.

EXPLANATION OF RELATEDNESS

Pursuant to Rule 15 of the Rules for the Division of Business Among District Judges, this case is related to Case No. 07-(11-409) pending before District Judge Grande B. Daniels

This case is filed by the same plaintiff and asserts the same claims against a different, but similarly situated defendant, pursuant to the same or similar provisions of a nearly-identical contract. The subject matter of the cases – the defendant's obligation to repurchase mortgage loans purchased by plaintiff – is identical. Therefore, assigning this case as a related case to District Judge Daniels will result in substantial judicial economy and saving of judicial resources.